

# WISCONSIN ARCHITECT

FEBRUARY '61

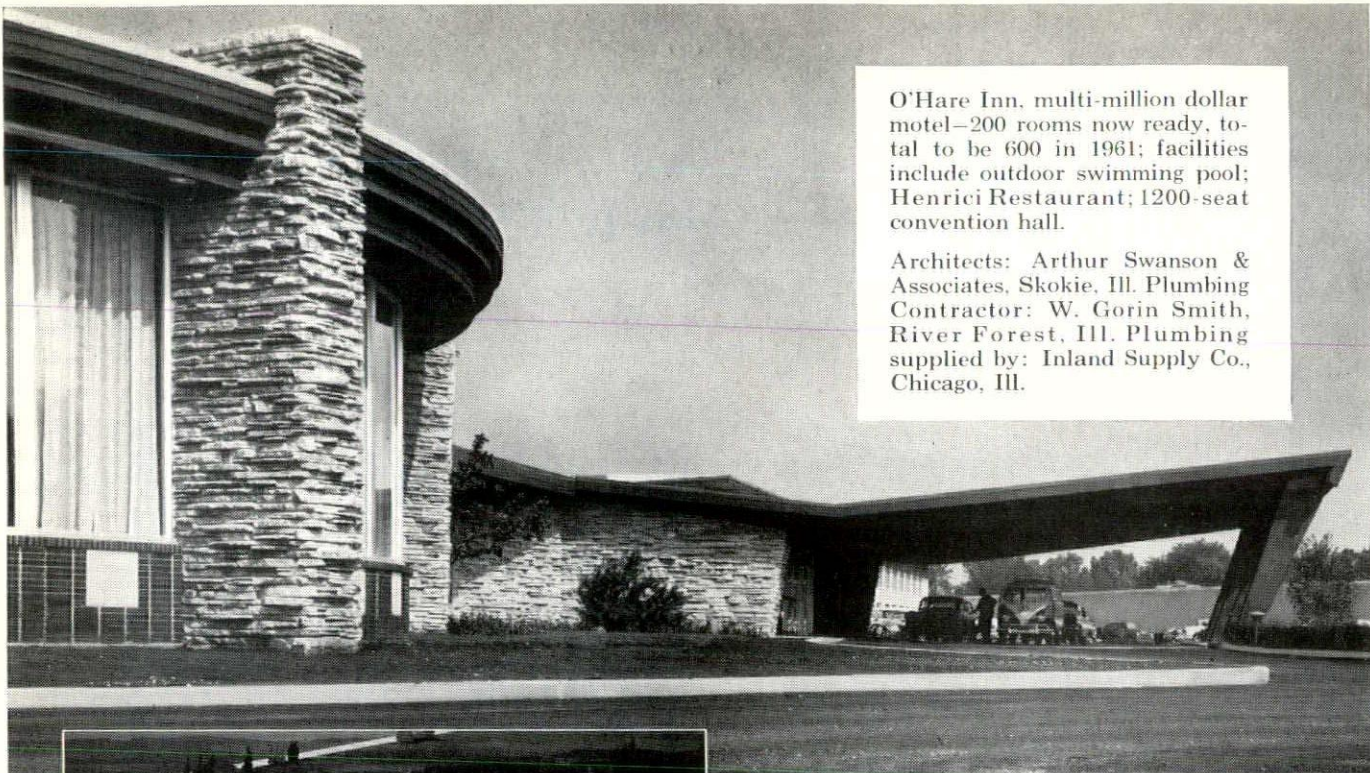
AMERICAN INSTITUTE  
OF  
ARCHITECTS

FEB 27 1961

LIBRARY







O'Hare Inn, multi-million dollar motel—200 rooms now ready, total to be 600 in 1961; facilities include outdoor swimming pool; Henrici Restaurant; 1200-seat convention hall.

Architects: Arthur Swanson & Associates, Skokie, Ill. Plumbing Contractor: W. Gorin Smith, River Forest, Ill. Plumbing supplied by: Inland Supply Co., Chicago, Ill.



Artist's conception of the O'Hare Inn illustrates how this 600 room "super" motel will look when completed.



Ledgend vitreous china lavatory, K-2076-F and Welland closet, K-4270-PT.

## Specified for O'Hare Inn *World's Largest Motel*

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# Preliminary Sketches

THE picturesque, rustic splendor of Lake Lawn Lodge, Delavan, Wisconsin will be the setting for the 12th annual convention of the Wisconsin Chapter of the American Institute of Architects. As one of Wisconsin's most beautiful year-around resorts, Lake Lawn will provide bountiful entertainment and luxurious accommodations for all. The "Architects' Splash Party" will be held on the evening of April 11, in the new indoor pool.

"Directions in Design" is the theme of the convention. The speakers include: G. W. Walker, Vice President and Director of Styling for the Ford Motor Company; Alden Dow, F.A.I.A.; Prof. Thomas Landower, Assistant Professor of psychology, Dartmouth College; and Jose Sert, A.I.A. The important annual meeting will be held on April 13 at 8:30 A.M.

The W.A.L. has planned an elaborate social schedule in keeping with the atmosphere of Lake Lawn Lodge. Wives of members are cordially invited to combine tours of Honey Bear Farm and Borg Company (Manufactured furs) with the various seminars and lectures. The main social event of the convention, the W.A.L. BAL—Night in a Wigwam, will be held Wednesday, April 12.

This year an added incentive will be the GRAND PRIZE—a weekend Broadway Show. Trip to New York for two.

\* \* \*

*The following, reprinted from The Bulletin of the New Jersey Chapter, A.I.A., is far from endemic. The Editor wonders if any Wisconsin architect has faced a similar situation?*

While we are on the subject of windows I have recently had a typical experience

with a small town building inspector where I had the temerity to propose the use of Andersen Strutwal Window Units in a one story, contemporary, modular residence (Pella will say "it served me right"). The units are designed so that on erection, one adjoining another, a substantial structural post is formed 48"o.c., quite capable of carrying a concentrated load from a 5"x10" roof rafter, 48"o.c. above, or the load from a double 2"x6" leader carrying roof rafters 16"o.c.

The building inspector, a retired Pastry Cook, could not get any of this through his head, although the Owner and I tried to explain the situation with Andersen literature, F.H.A. approval statements, Testing Laboratory certificates, clothespins and rulers, paper weights and just plain horse sense.

The code, which incidentally had not been printed as yet, says for a four-foot opening you got to have 2—2"x6"s; for an eight-foot opening 2—2"x8"s and for a twelve-foot opening 2—2"x10"s. To hell with the posts every four feet, the width of the opening in the wall is all that matters.

By this time I had my coat off and was shaking slightly and about ready to scream for Jack Ruhle of Whittier Ruhle or call Veme Parry of Andersen, or Bayport, Minnesota direct.

We explained that as there was a structural support every four feet it was not necessary to use anything bigger than 2—2"x6"s for the loading contemplated even though we might have 10 units all in a row. This got nowhere—for ten units we would need 2—2"x26"s.

(Continued on Page 24)

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# Corporate Practice of Architecture

*Is the  
Profession of  
Architecture  
Ready for the  
Business Form  
of the  
Corporation?*

By **GEORGE M. WHITE, LL.B.**  
*the Western Reserve Law Review*

## *Prelude*

Man's first attempt to build beauty into his dwellings proclaimed the conception of architecture. As early civilizations built temples to the gods, sculptors and artists moulded beauty into the design. By the time Greece had become glorious, architecture as a calling was well established. The word "architecture" itself is derived from the Greek term for master-builder.

Thus, the mighty complex of today's building designs are nurtured through roots that live alongside those of the professions of law, medicine, and theology. As Britain developed, the latter three became known as the "learned professions." Almost from the inception of the use of the word in modern times, this triad has been accorded the respect and stature manifested by the word "professional." An exploration of the term is necessary in the examining how a particular calling may be affected by permitting its practice as a corporate entity.

## *What Is A Profession?*

A profession has been defined as a self-disciplined group of individuals who hold themselves out to the public as possessing a special skill derived from training or education and who are prepared to exercise that skill primarily in the interest of others. A basic quality that characterizes a profession is the self-prohibition of certain kinds of conduct that might bring the professional group into disrepute, even though the conduct might otherwise be profitable to the individual.

The term has been extended to cover many callings that have sought the dignity inferred from the title. As a result, a number of categories of professions, not necessarily complete, may be enumerated; first, the learned professions, such as law, medicine, and divinity, wherein the practitioners render personal service only and the practitioner-client relationship is a confidential one; second, the profession of industrial technicians such as engineers, architects, surveyors, and chemists, who function primarily in order to improve technical processes through scientific societies; third, the profession of office technicians such as accountants and actuaries who have their own professional associations; fourth, the profession which embraces directors of men such as managers and superintendents; and fifth, the profession of the arts: sculpture, painting, acting, and writing.

In addition to the above categories, the word "profession" has been appropriated by embalmers, auctioneers, patent agents, pharmacists, beer and insurance salesmen, veterinarians, secretaries, and many other callings, in an attempt to counteract the adverse implication of being termed a tradesman. The word has, of course, been used in the mercenary sense, in sports, and in the military. Thus, to speak of a profession is not to convey a precise idea; the meaning has so decayed that it is virtually impossible to obtain a clear judicial interpretation of whether a particular calling is a profession.



Whether the practice of architecture is a profession in the eyes of the law has not been adjudicated in most jurisdictions. A definitive meaning has not been given to the typical section found in corporation codes that: "A corporation may not engage in a profession." Does the term "profession" include the practice of architecture? Or is it restricted to "learned professions"? The question is resolved in most jurisdictions by reference to a direct statement in the particular Architect's Registration Law concerning whether a corporation may practice architecture. But the professional status of architecture is not made certain.

### *Business or Profession?*

There is some evidence concerning the tendency of architects to lean more in the direction of a business entity than toward the concept of a single practicing professional. This is especially true in the instance of firms with several hundred employees engaged in the design of construction projects for corporate clients. The impersonal practitioner-client relationship is evident when this type of activity is compared with that of the physician in operating directly on his patient. However, architecture has not always been practiced primarily as a business.

In its early days, architecture was practiced basically as an art. As the vagaries of history altered construction techniques and artistic tastes, the architect became a student of the past and a specialist in design. Nineteenth century practitioners studied the work of their predecessors and thus gradually required greater knowledge and skill in order to be able to practice; the opportunity to categorize themselves as professionals grew accordingly. During the emergence of the twentieth century, as technical and artistic complexities were being imposed upon the structures, architects found it necessary to spend even more time in "professional" training. Finally, with the generally felt governmental tendency to regulate activities that affect the public health, safety, and welfare, registration laws were passed in many jurisdictions ostensibly creating a legal category of professionalism in architecture.

But the construction needs of the twentieth century expanded almost exponentially. The individual practitioner, while still able to cope with minor local construction needs, has in general given way to the large partnership and corporation, where the latter is permitted. The clients, too, have changed with the times. Historically, the church or a European nobleman was the architect's large-budget client. But ordinary individual architectural practice concerned ordinary individual clients. The close personal relationship of architect and client was more or less a prevalent part of the practitioner's business life. This situation persists today primarily for those architects whose practices cater to the individual home builder.

By far the greater percentage of the construction dollar is now spent, however, by the corporate client whose re-

quirements are vastly different from those of the individual home owner. With an industrial plant, an airport, a Caribbean hotel, an urban redevelopment project, or a Brasilia, an architect-client relationship is created which differs greatly from that involved in the family of four who wants an expandable home. But the legal relationships of an architect and client have remained virtually unchanged, even though the internal architectural organization has had to change drastically in order to meet the modern client's needs. Not uncommon are firms with several hundred employees covering all branches of architectural services from design, economic analysis, and engineering, to office methods, accounting, and public relations staffs. In effect, these firms act and look like corporations, but usually are partnerships in form.

Another characteristic of many mid-century clients that has effected a change in service requirements is the international scope of many of their operations. This feature has brought about the need for greater stability in the architectural firm, as well as the financial strength requisite for manifold operations. These needs are satisfied by the very large partnership organizations conducting themselves with the external stability of a corporation.

### *Dilemma of Professional Corporate Practice*

The corporate form of business entity has characteristics with regard to continuity, planning, and tax status that seem to make it desirable as a form for professional practice. There are, however, numerous objections that are normally offered against proposals to incorporate. Some of these arise out of a semantic problem occasioned by such adverse connotations of the word "corporation" as size, robber-baron tendencies, gluttony, ruthlessness, Kruppism, or economic persecution. This type of emotional reaction creates an atmosphere in which reason cannot exist. Further, there is a lack of recognition that many different types of corporate entities, other than the ordinary business corporation, already exist under various statutory enactments. Charitable corporations, non-profit corporations, public corporations, government corporations, and the corporation sole are examples. Thus, the legal mind is capable of creating and procreating the concepts necessary to provide for the needs of the social and business community.

*There seems, then, to be no real reason why a business entity cannot be devised that has the acceptable and desirable characteristics of a business corporation, but that will also provide for the special needs of the professional practitioner.*

### *Reasons Against Corporate Practice*

Some of the basic reasons usually offered against proposals for the corporate practice of a profession are: first, professional practitioners are licensed, and since a

*(Continued Overleaf)*



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(Continued from Page 9)

corporation may not be examined for license purposes, it may not be a professional; second, since a corporation is a body without a soul, it cannot have the characteristics that are necessary for the personal relationship required between a client and a practitioner and, hence, it would not be able to retain a position of trust; third, even though a corporation employs a registered practitioner, his primary duty would be to his corporate employer rather than to the client, thus circumscribing the normal practitioner-client relationship; fourth, public policy prohibits an intervention for profit by a third party, i.e., the corporation, in establishing the practitioner-client relationship; fifth, title to corporate shares, although entirely owned initially by licensed practitioners, could be transferred by sale, operation of law, or succession, and thus, the shares would find their way into the hands of unlicensed laymen who would then own a corporation that was engaged in professional practice; sixth, a corporation could not be suspended or disbarred; and seventh, the corporate insulation of practitioners from liability in malpractice suits would result in greater risk to the public.

Since the corporation is a creature created by the state, there is no valid reason why the state cannot mold what it will. Thus, each of the above objections, and doubtless others which could be raised, can be answered by a corporation with special characteristics. Such a proposal has indeed been made, and does provide the answers. No sincere professional practitioner would doubt the validity of many, if not all, of the objections to the corporate form. However, if the practitioner retains his present client relationship, but stands as a corporate entity for all other purposes, it would seem that many advantages might accrue.

### *Tax Considerations*

What are these pressing needs that have been pushing the professions in the direction of some type of corporate form? Of basic importance now, and undoubtedly of increasing significance in the future, are the tax considerations. The tax shelter accorded corporate entities is manifested in such arrangements as profit-sharing and retirement plans, pension plans, deductible premium group life insurance, health and welfare plans and deferred compensation plans. But "all that glisters" is not savings. The corporate gambit may well result in a checkmate for the Treasury Department. For example, the corporation might be categorized as a personal holding company under section 543 of the Internal Revenue Code of 1954. In that event, all undistributed income would be taxed at a rate of 75 per cent of the first \$2,000, and all in excess of the \$2,000 would be taxed at the rate of 85 per cent. Such a catastrophe would quickly place the one-man professional corporation in search of a cooperator. Further, accumulated earnings are taxed at a rate of 27½ per cent on the excess. To avoid both or either of these results might not be possible. There is, of course, the possibility of a sub-chapter S election,<sup>1</sup> that is, the election by a small business corporation to be taxed as a partnership. By the express terms of the code, this would avoid the personal holding company tax, but it has disadvantages with regard to regulations prohibiting certain fringe benefit deductions. Another possibility that confronts the one-man professional corporation is the disregarding of the corporate entity by the Treasury Department if it appears that incorporation was effected solely for the purpose of tax avoidance. Various other corporate tax hurdles with respect to liquidations, redemptions, and distributions

1. INT. REV. CODE OF 1954, §§ 1371-77.



equated to dividends, all stand in the path of the professional corporation.

Obviously, then, the tax aspects of professional incorporation will not only vary with the size of the corporation, but may actually increase tax liability over that which would be incurred by the partnership or individual practitioner; it thus appears that it is not feasible to make a precise prediction regarding the degree of tax shelter that might accrue to the professional corporation. But this much may be stated: all business corporations are faced with these same problems; the professional man now has no opportunity, as do other lines of endeavor, to make a choice. Thus, from the tax standpoint, the eight million professional taxpayers are readily categorized as second-class citizens.

Another tax advantage of the corporate form often overlooked is the increased liquidity of equity compared with the partnership form and the capital gain tax rate that applies to the value of the corporate shares upon transfer, if the assets of the corporation have grown during the shareholder's tenure. If these shares are to remain within the licensed professional ownership domain for ethical reasons, thus necessitating a sale upon the demise of the professional shareholder, the heirs become the recipients of substantial benefits through the increased value of the estate, i.e., by the lower capital gains tax as opposed to the normal tax on income that would have been received by the practitioner during his lifetime. Although a similar savings would accrue if the practitioner were to retire and liquidate his corporate holdings, a further advantage results where the stock passes at the shareholder's death: the beneficiary takes on a stepped up basis, namely, the capital value of the stock at the time of death, which may result in very little, if any, capital gains at all.

Another advantage of the corporate form which may be advanced is the continuity that is created by virtue of the creating statute. The disturbances that can occur upon the death or disability of a partner, for example, are thus eliminated. The leverage created by the corporate accumulation of working capital also builds the financial strength and stability of the business entity; the result is more assured service to clients, no matter how complex or large the requirements may be.

As professional firms grow in physical size, the organizational difficulties of a normal partnership become overwhelming. The need and desire for loyal members of the firm to acquire a measure of ownership are easily answered in the corporate form through the medium of stock distribution. The statutory standardization of methods of management, organization, and finance create an atmosphere of efficiency in operation that is evidenced in the widespread industrial use of the corporate form.

In our complex, dynamic economy, it would appear that those professions whose clients look for business characteristics in their advisors, would do well to consider carefully the corporate form.

The one theme that appears to be common in the image of all the large and successful [architectural] firms is that their reputation is grounded as much in sound business principles as that of the successful soap manufacturer or television manufacturer. Essentially, they are business men whose business is architecture, and their major clients and prospects are never allowed to forget this.<sup>2</sup>

### *Status of Corporate Practice*

The regulation of the practice of architecture is accomplished by statute in every state of the Union, and

2. BURSON, *The Architect and Public Relations*, Architectural Record, Feb. 1960, p. 166. See also Architectural Record, April 1960, p. 207.

(Continued on Page 14)

# TO THE POINT

## CHAOS IS THE ALTERNATIVE

**There Are Lots Of Complaints** coming from architects, general contractors, door manufacturers and hardware distributors about the labeling requirements controlled by Underwriters' Laboratories. But we are sure these people would change their minds if they knew the basic reasons behind U/L requirements. Let's take a case in point:

A complaint recently came from a building owner we know about the U/L requirement that hardware for single point, "A" label doors be sent to the factory for application, then be removed and re-shipped to the job. He felt this requirement to ship his hardware back and forth was unnecessary.

Since U/L factory inspectors and fire insurance rating people consider that doors and hardware to be installed in fire walls are the most critical of any building installation, they demand that the hardware be available for physical inspection by their factory inspectors. They are then in a position to refuse a door label if the hardware is sub-standard in any respect.

Underwriters' Laboratories controls at the manufacturing level are the best built-in protection the architect has against shoddy products. U/L regulations are a result of long experience and hundreds of studies—and if more people took time to understand them, they would recognize the U/L requirements, and the inspectors who enforce them, as the unsung heroes of the building industry!

\* \* \*

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"To The Point" is published for the interest of the architectural profession. Comments you write will be discussed anonymously in this column. Write: H. W. Wehe, Jr., Executive Vice President, Overly Manufacturing Company, Greensburg, Pa. Other Overly plants at St. Louis, Mo., and Los Angeles, Calif.





## AMITY LEATHER PRODUCTS COMPANY OFFICE

*Charles A. Woehrl & Associates, A.I.A., Madison*

### THIS PAGE

*Upper*, an efficient, reflective curtainwall of glazing reducing glass and porcelainized metal panels in an aluminum framework has been created at Amity's new office building in West Bend.

*Center, left*, Amity's product display room from the board of directors' room. *Center, right*, the reception room.

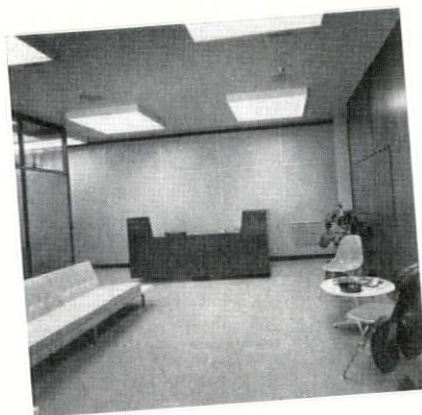
*Bottom*, main office area showing executives' cubicles along walls.

### NEXT PAGE

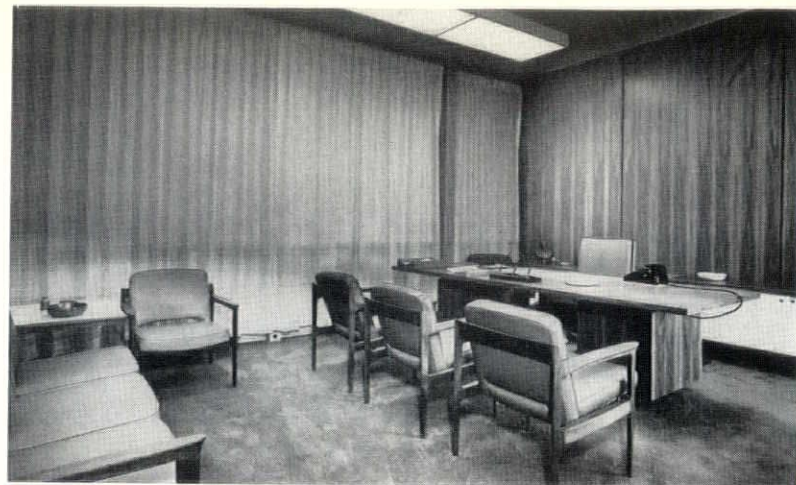
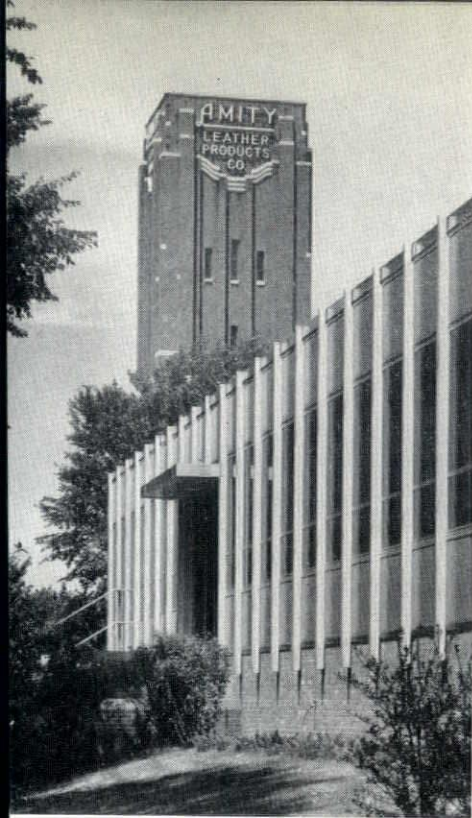
*Upper left*, front of building, looking toward the landmark Amity tower.

*Upper right*, the president's office. *Center right*, board of directors' room.

*Bottom*, back of building, facing east. Note lift extended to main office floor level.









(Continued from Page 11)

thus, the status of the corporate practice of architecture varies from jurisdiction to jurisdiction. The corporation codes of some states, such as Ohio, prohibit the corporate practice of a profession. The similar common-law prohibition was directed toward the learned professions, but, generally the statutory prohibition has been held applicable to other professions. Statutes sometimes provide that in the case of architecture, a corporation may not itself practice the profession, but may employ licensed practitioners to do so. However, in some states architecture may be practiced by a corporation.

Those courts that have adjudicated the question of the corporate practice of architecture have based their decisions primarily on statutory grounds. To these courts, corporate practice may be rendered objectionable irrespective of any considerations of confidential client relationships such as are found in the learned professions. Although it is clear that architecture, like the learned professions, is creative work and involves high ethical considerations, it is not at all clear that the public interest suffers when architects incorporate in order to practice their calling. Where the public interest is adequately protected by the licensing statute, some courts are not unwilling to permit corporate practice.

It is generally supposed, and is specifically provided by statute in New York, that a professional corporation organized prior to the enactment of legislative prohibitions may continue to practice after such enactment. However, there is some doubt concerning the validity of such an assumption. A recent Ohio appellate case stated that although corporate charters possess the elements of a contract, the state may, under the reserved powers clause

of the Ohio Constitution, alter or repeal laws under which corporations are formed. The court specifically held that the later enacted legislation preventing corporate practice effectively modified the original corporate charter to the extent of "making the plaintiff corporation legally incapable of lawfully practicing the engineering or architectural professions." Thus, at least in Ohio, the penumbra of doubt is cast over other professional corporations similarly chartered.

There is a dearth of case law in this area, but it seems that since architectural registration laws are enacted ostensibly for the public safety, the application of the strict approach accorded the corporate practice of a learned profession is somewhat inappropriate with regard to architecture. The public is safeguarded from the improper activity of corporate entities in other areas; why can it not be in this one? The courts seem somewhat confused by the meaning of the word "profession," and tend to interpret the restrictive legislation accordingly. Only in jurisdictions where specific permissive statutes exist, do the courts freely concede the legality of the corporate practice of architecture.

### *Future Trends*

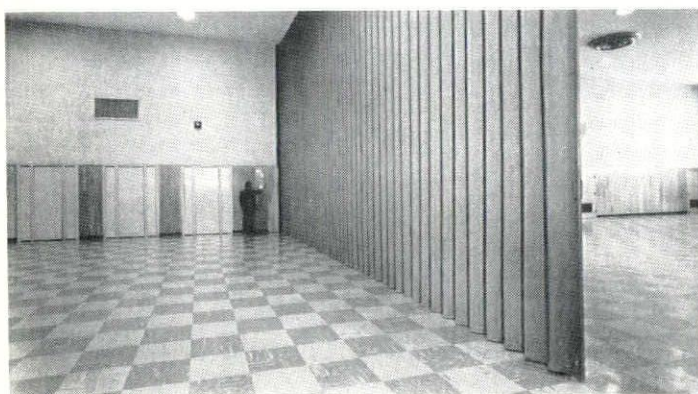
The proposals that have been made, and referred to above, concerning the possibility of a special type of corporate form to be used by professionals would answer most if not all of the reasoned objections made by those who have examined the problem. The possibility also exists of effecting these "professional corporate restrictions" under existing corporation codes.

The practice of architecture by or through the medium

(Continued on Page 20)

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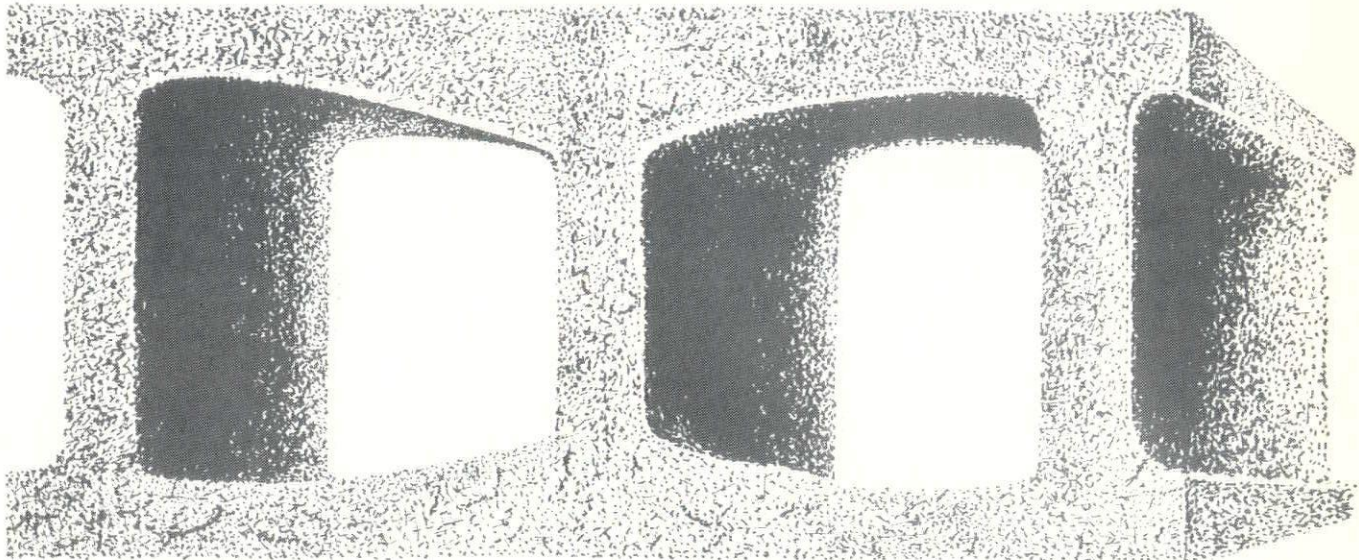
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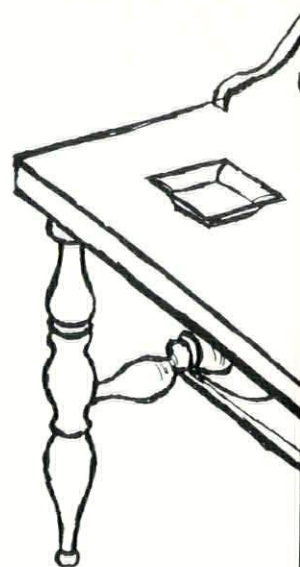
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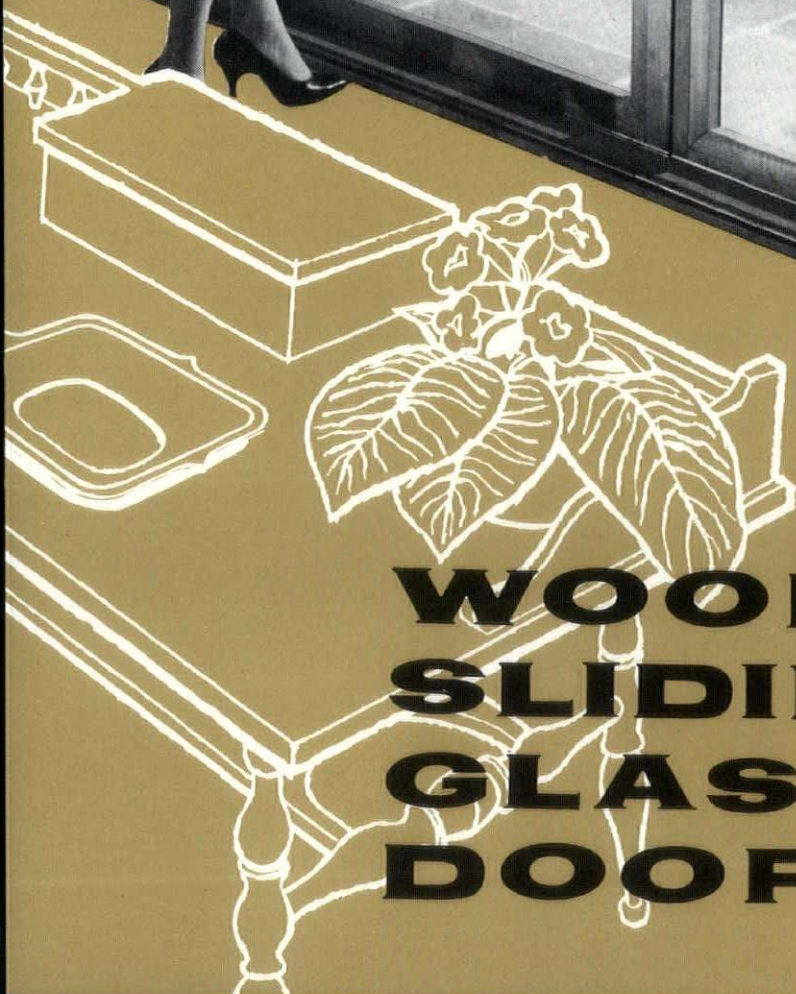
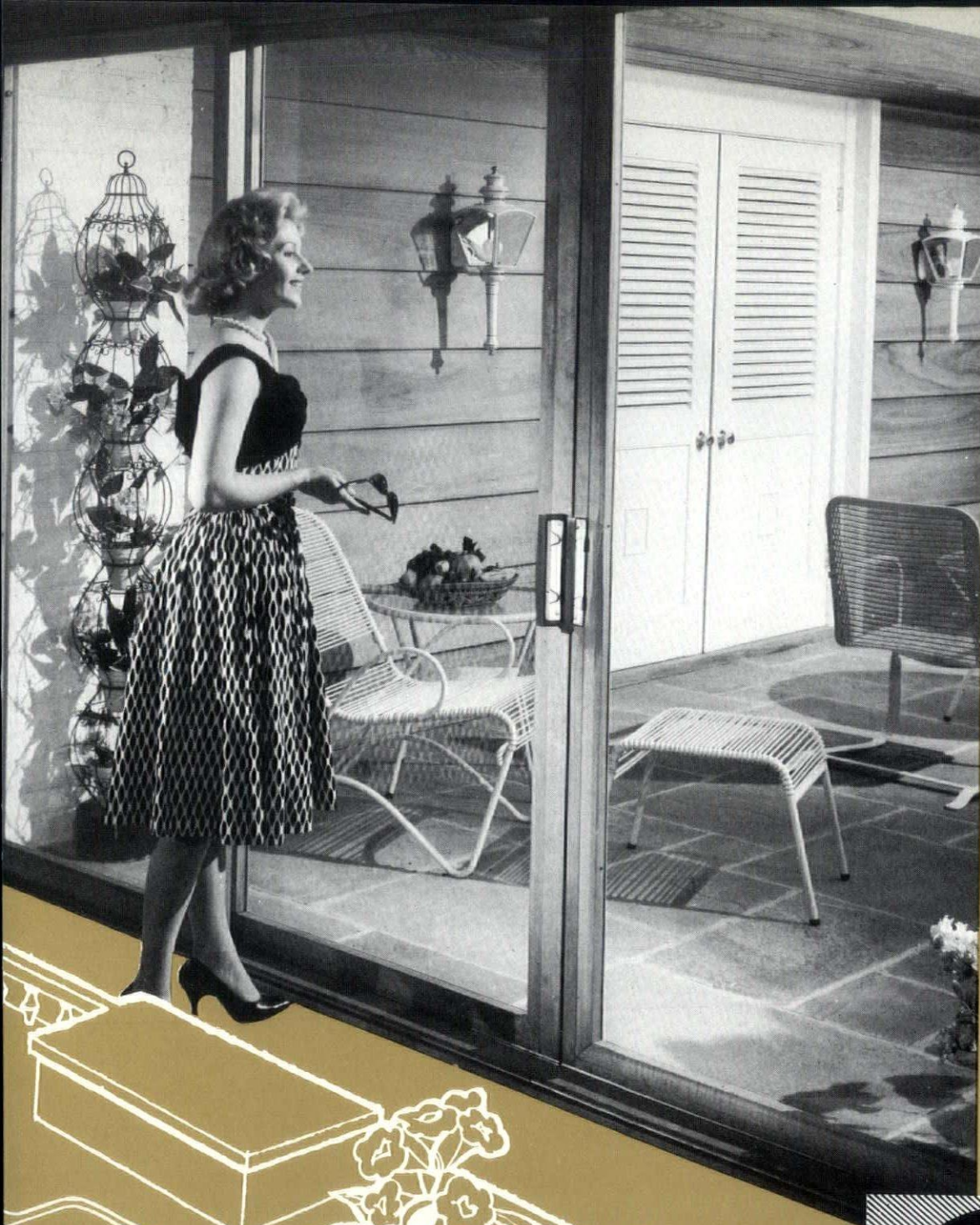
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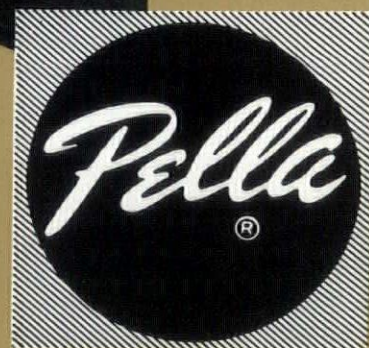




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# Chapter Notes

**B**OARD MEETING: At 10:00 A.M. the Board of Directors met at the Simon House in Madison on January 13, 1961, with the following members present: John Brust, John Jacoby, Julius Sandstedt, Nathaniel Sample, Mark Purcell, Francis Rose, Joseph Flad, William Kaeser, Clinton Mochon, Frank Shattuck, Wallace Lee, Karel Yasko, Leonard Reinke and Frederick Schweitzer.

The Board approved the distribution of the "Standard Specification Outline for Wisconsin". Each Corporate member is to receive a complimentary copy and all Associates and Junior Associates are entitled to a complimentary copy upon request to the Chapter office.

A letter from the Iowa Chapter, concerning their newly accepted fee schedule, was read. President Brust urged all members to recognize and observe the fee schedules from neighboring states. Copy of the Iowa fee schedule is on file in the Chapter office and all members are asked to contact the office for information.

Messrs. A. F. Trebilcock and Stanley Spencer, representing the Governor's Committee for the Employment of the Handicapped, had been invited by the Board to present some specific ideas on how Architects could be helpful in planning buildings that would be accessible for the handicapped (see "Preliminary Sketches," page 7).

Proposed changes in the Wisconsin Chapter By-Laws were approved by the Board.

Financial assistance was promised to Sheldon Segel for the publication of a booklet explaining and describing the facilities and charges of the various architectural schools throughout the country.

\* \* \*

Newly elected officers of the Northeast Division are: Robert Sauter, President; Lawrence Bray, Vice-President; Robert Yarbrow, Secretary-Treasurer.

\* \* \*

New officers for the Milwaukee Division: Clinton Mochon, President; A. A. Tannenbaum, Vice-President; Daniel Reginato, Secretary-Treasurer.

\* \* \*

Budde Marino appeared before the Northeast Division group on January 9, 1961. He outlined the T.V. show, now originating in Green Bay. Mr. Marino has been able to secure a 10 minute spot on the Maryanne Show for the Architects. Last report indicated that over one-half of the shows have been assigned.

\* \* \*

Allen Strang, of the Madison Division, has been elected as director from that division to replace Nathaniel Sample.

\* \* \*

The name of the firm Schubert, Sorenson and Associates has been changed to Carl W. Schubert and Associates, Inc.

\* \* \*

An Architects' Liability Forum was held by the Wisconsin Chapter, A.I.A., from noon to 5:00 p.m., January 27th, at the Milwaukee Inn, Milwaukee.

The program for the panel included: Victor O. Schinnerer, Washington, D.C., underwriter of A.I.A.-Continental Liability Policy for architects and engineers; George Malcolm White, A.I.A., Cleveland, an architect, engineer, and law student whose article "The Fall of the House of Privity" appeared in an earlier issue of The Wisconsin Architect; and attorneys Arthur Wickham, Gerald J. Rice, and Joel Bloomquist.

Frederic R. von Grossmann, A.I.A., was moderator of the panel.

Chairman of the program was Frederick J. Schweitzer, A.I.A.

The forum was planned not as a sales presentation of A.I.A. approved insurance, but rather as a seminar dealing with all legal liabilities of the architect before, during, and after completion of his commissions.

The Board of Directors of the Wisconsin Chapter thought that the matter was important enough to warrant a special state meeting rather than being presented as a part of the state convention program.

\* \* \*

A plea of Nolo Contendere to charges of unauthorized practice of architecture was entered in the Circuit Court Branch of the Waupaca County Court by John B. Morgan, Waupaca, Wisconsin, on December 29, 1960. Charges alleging the unauthorized practice of architecture were filed by the Wisconsin Registration Board of Architects and Professional Engineers.

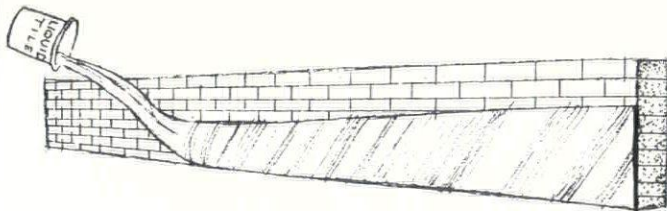
John B. Morgan, an industrial arts teacher at the Waupaca High School, was charged by the Registration Board on four separate counts for practicing or offering to practice architecture without being registered or exempt from registration as required by Wisconsin law. The case was prosecuted by Gerald K. Anderson, Waupaca District Attorney before Judge Wendell McHenry. Morgan was found guilty on three counts and was fined \$100 and costs on each of the three counts. In assessing the penalty, the Judge warned the defendant to comply fully with rules of the Wisconsin Registration Board of Architects and Professional Engineers and existing statutes governing the practice of the professions of architecture and engineering.

The action was commenced by means of a formal complaint and information subscribed before Police Magistrate George Whalen of the City of Waupaca, who issued the warrant charging four specific violations of the registration law over the past three years in the preparation of plans and specifications and supervision of construction of additions and alterations to school buildings in the Waupaca County area. The first count involved the preparation of plans and supervision of construction of an addition to the Symco Grade School, Joint District No. 2, located at

(Continued on Page 27)



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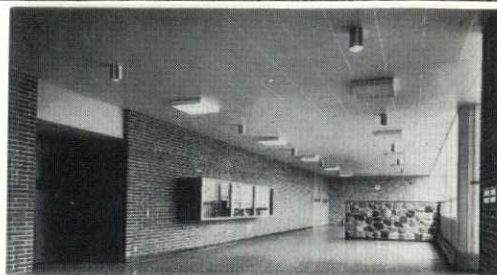
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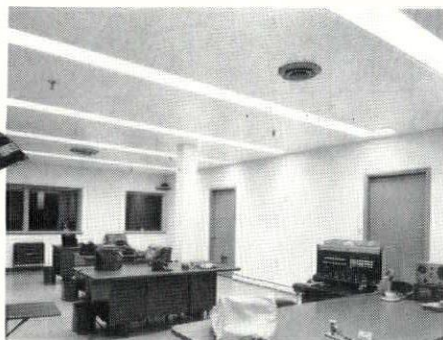
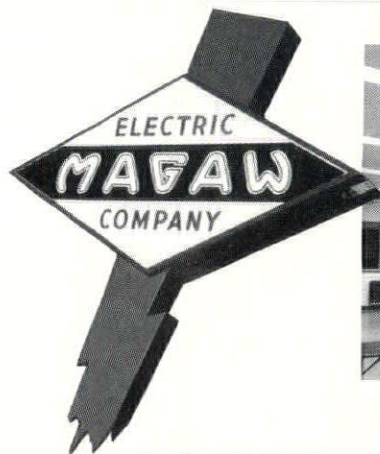
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(Continued from Page 14)

of corporations in at least seven states<sup>3</sup> with a total population of over fifty-one million persons would indicate that the public can be adequately protected without the necessity of special types of corporations. The future of the professional status of the architect is a question that seems answerable in terms of considerations other than the effect on the profession of the use of the corporate form. The following comment by an internationally known architect seems pertinent:

And just as the role of architecture will grow in public life, so will it grow in industry. More than merely rendering a professional service to his client, the architect will be a valued advisor, especially in site selection and economic matters involving land values and probably building costs. . . . More and more important is the fact that buildings must be sound investments for clients. With the ever increasing need for sound economic planning in all types of building projects, during the coming decade we will be a part of public and business life as we have never been before.<sup>4</sup>

Another applicable comment was made by a Design School Dean:

The new architect will be planner, coordinator, consultant, and comprehensive designer — knowledgeable in the complexity of the new technology and the changing factors of an exploding economy.<sup>5</sup>

3. Arkansas, California, Florida, Georgia, Illinois, New York, and Texas. It appears notable that the American Institute of Architects is itself a corporation; further, one of the duties of the A.I.A. Committee on Professional Insurance is: "To intensify the study of advantages and disadvantages of rendering architectural services by incorporation of architectural firms . . . ." A.I.A. Document I-101-C (1960).

4. Becker, *The Decade Ahead*, Architectural and Engineering News, Jan. 1960, p. 14.

5. Kamphoefner, *ibid.*

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It appears that clients are even now looking for economic and business characteristics in their architect as well as for the aesthetic features that have historically been the practitioner's basic distinguishing professional feature. The latter is no longer sufficient. As mentioned above, the *business* of architecture is already in existence. Practitioners in fact do not have the personal confidential client relationship that characterizes the learned professions, and the trend is ever further away. The written contract that usually exists between an architect and his client is an example of a distinguishing business feature that is not normally present in the learned professions. Recent decisions tending toward finding architects liable for negligence to third persons not privy to a contract, comprise another page in the book of architect-business characteristics.<sup>6</sup>

Thus, the professional status seems to be changing, regardless of the business form or medium through which the profession is practiced.

A unique development that affects the architectural profession is the quirk of history that has separated it from the engineering profession. The separation with regard to the branches of engineering that are applicable to the construction industry seems unfortunate, if not arbitrary, in view of the great similarity and the overlapping of these functions. This overlapping is generally recognized by statute through provisions in the architectural and engineering registration acts giving architects the prerogative of practicing such engineering as may be incidental to the practice of architecture and conversely, giving engineers the right to practice such architecture as may be incidental to the practice of engineering. Where does one stop and the other begin? A substantial amount of acrimony between the professions has developed in recent years as modern buildings have required more and more engineering talents in their design. A recent New Jersey hearing before a special board was conducted for consideration of the question of whether or not a project with only a minor amount of engineering in its design, as opposed to the architecture involved, was nevertheless within the prerogatives of the engineering profession.

What is the effect of this phenomenon on corporate practice? As the profession of engineering grew, it saw fit in contradistinction to architecture, to permit its members to engage in building contracting. This was a primary force in the early trend toward incorporation within the profession of engineering.

Thirty-four states now permit the corporate practice of engineering in some manner, usually limited only by requirements as to the registration of certain personnel. Three more states permit practice by corporations organized prior to the enactment of restrictive legislation. Four other states indicate that corporate practice is permitted, within certain limitations. Thus, only nine states and the District of Columbia completely prohibit the corporate practice of engineering.<sup>7</sup>

Here then, is a major rent in the architect's professional armor. Engineering corporations that are engaged in the design and construction of buildings are legally practicing architecture incidental to their engineering and are finding corporate clients who not only do not seem to be adversely affected thereby, but who appear increasingly to order their construction requirements through that medium. The implications are that, like television, corporate practice is here to stay. It seems to be somewhat naive to divorce the profession from the needs of economy. Engineering

6. See the Wisconsin Architect, p. 6, October 1960.

7. Stitt, *Corporate Practice of Engineering*, 14 BUS. LAW. 969, 985 (1959).



corporations and industrial-designer corporations are not only meeting these needs, but are taking advantage of the apparent abandonment by the architects, and are virtually pre-empting new areas, while absorbing others that were once within the exclusive province of the architectural profession.

The practice of medicine in the corporate form through medical "associations" and incorporated hospitals has been in existence for many years. The laws of Connecticut and Oklahoma have been amended to permit the corporate practice of medicine. A substantial amount of activity has taken place regarding the possibilities of the corporate practice of law. Architecture is thus not alone in its bewilderment.

Several possibilities exist for gaining some of the advantages of the corporate entity, while nevertheless retaining the individual practitioner or partnership form in order to conform to the fiction of professional status. One of these is the Keough-Simpson bill, which in its present form would permit professionals and other self-employed persons to deduct up to \$2,500 of income per year for pension plans. This bill was originally introduced in Congress as the Jenkins-Keough bill in 1951. It was reintroduced several times and was actually passed by the House in 1958. The Treasury Department's opposition has been against the draft of the bill that would not only permit self-employed persons to set up their own pension plans without requiring a provision for retirement compensation for employees, but that would also permit the taxpayer to vary his retirement payments from year to year as a means of minimizing annual taxable

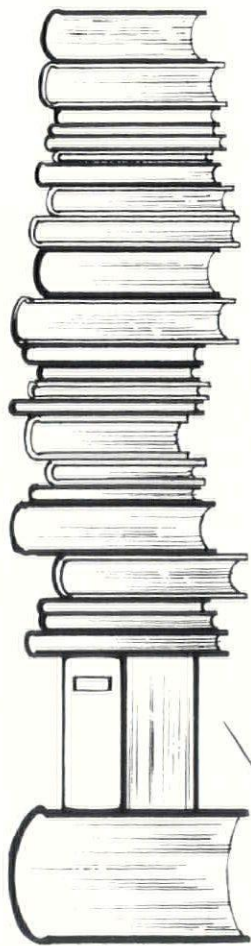
income; as of April 1960, this opposition was in the process of being mitigated. Thus, after nine years of negotiation, there seems to be a modicum of blue on the horizon. But this bill, even if ultimately passed, would be merely a partial answer, and only in a narrow area of taxation; other corporate advantages, where these are desirable, would remain non-existent.

Another possibility is that suggested by a federal court in *United States v. Kintner*.<sup>8</sup> Over the strenuous opposition of the Treasury Department, an unincorporated association of physicians in Montana was permitted to pay its taxes as a corporation and thus enjoy the benefits of a pension plan. In that case the association was organized as a clinic with the individual doctors as employees; full managerial powers, including the fixing of salaries, were vested in a committee. Probably few professionals would agree to this type of corollary restriction even though a tax saving were to result. The Commissioner has not acquiesced; however, a proposed regulation has been issued regarding situations similar to *Kintner*. Thus, there is no way of knowing what tax status would exist if a group of architects, or even another group of doctors, were similarly to organize. Here, again, the results, even if attained, would be beneficial primarily insofar as a pension plan is concerned; other corporate tax advantages would accrue, but no other features of the corporate form would be available.

Another avenue of escape is the professional use of the business form known as the common-law joint stock

8. *United States v. Kintner*, 216 F. 2d 418 (9th Cir. 1954); *Galt v. United States*, 175 F. Supp. 360 (5th Cir. 1959).

(Continued on Page 23)



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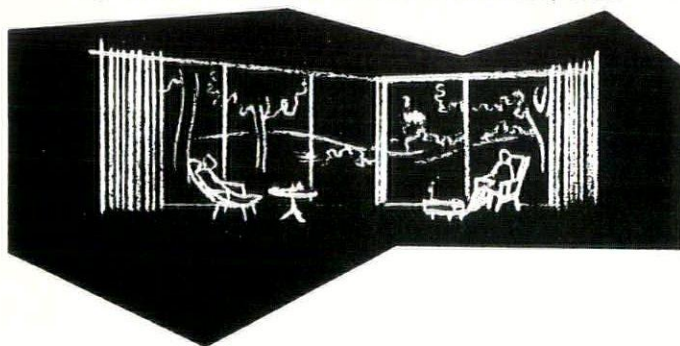
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## Welcome

JOHN E. BLASSICK, new Junior Associate, earned his Bachelor of Architecture at the University of Illinois in 1958 and is presently with Knodle & Baucom, Architects, in Beloit, Wisconsin. He enjoys fishing, golfing and most sports as hobbies. Born in Evanston, Illinois on November 27, 1935, he presently resides at 1643 Grant, Beloit, Wisconsin.

LE ROY H. FRANK, new Junior Associate, has traveled from Europe to the Orient, the Arctic Circle to Cape Horn and through South America. His address is Box 7, Lannon, Wisconsin and he has been employed by Ned Fischer, Architect, since April, 1959. He was born February 6, 1929 in Milwaukee.

HENRY J. MILES, JR., with the firm of Sandstedt-Knoop-Yarbro in Oshkosh, has advanced to Associate Membership. Born September 8, 1928 in New London, Wisconsin, he earned his Bachelor of Architecture at Iowa State College in Ames, Iowa. His residence is at 816 W. Jennings Street, New London, Wisconsin.

ROBERT L. NAGEL, born July 22, 1938 in Milwaukee, lists sketching, bowling, golf, accordion, hunting and fishing as his hobbies. Presently employed by Edwin J. Kraus, Architect, First Wisconsin National Bank, this new Junior Associate lives at 1601 So. 85 Street, Milwaukee. About his present work, Mr. Nagel states, "I feel my present occupation is furnishing important experiences, being the 'in the field-on the board' situation while remodeling our bank".

JOHN R. RULE has been accepted as a Junior Associate Member. Skiing, boating and pottery are his hobbies and he has an interest in photography, golf and hunting. With the firm of Cashin and Associates, he earned his Bachelor of Architecture at the University of Illinois in 1960. He was born in Dodgeville, Wisconsin, May 17, 1933 and now resides at 1053 Rutledge Street, Madison, Wisconsin.

F. PETER SEIDEL, of 3501 No. Shepard Avenue, Milwaukee, has been accepted as a Corporate Member. Mr. Seidel has his B.S. in Architecture from the University of Colorado in Boulder (1950) and his M.S. in Architecture from the Illinois Institute of Technology (1953). He has traveled extensively in the United States, Canada, Mexico and in Europe. Born December 2, 1926, he now has his own firm, F. Peter Seidel, Architect, at 1363 No. Prospect Avenue, Milwaukee.

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(Continued from Page 21)

company. This entity consists of an organization of partners who provide in their agreement that the partnership will not dissolve upon the death of a partner; that the organization will be managed by a group of annually elected directors; that each partner's share will be represented by a certificate called "stock"; that no partner will be liable for any debt beyond the amount of his original contribution; and other similar corporation-type provisions. The joint stock company is thus a partnership in law, but is organized as though it were a corporation. Presumably, it would be taxed as a corporation.

Where this type of entity is permitted by state law, it would seem to be the best answer to those who would like to gain the corporate tax and organizational advantages, but retain the partnership form. However, the attitude of the Treasury Department in that regard is not clear; since this business form was organized primarily as a result of early attempts to limit generally partnership liability, it is distinguishable from a corporation for tax purposes in a manner similar to the partnership that elects to be taxed as a corporation. The election refers only to income taxation, and does not result in permission to deduct pension payments or other corporate-type expenses. In view of the very limited familiarity, even by attorneys, with this business form, there is great likelihood that it would indeed be viewed as a subterfuge and thus not eligible for the fringe tax benefits available to a corporation. It would appear then, that this solution would take the practitioner into uncharted waters that could test not only the quality of his seamanship, but the seaworthiness of his business form as well.

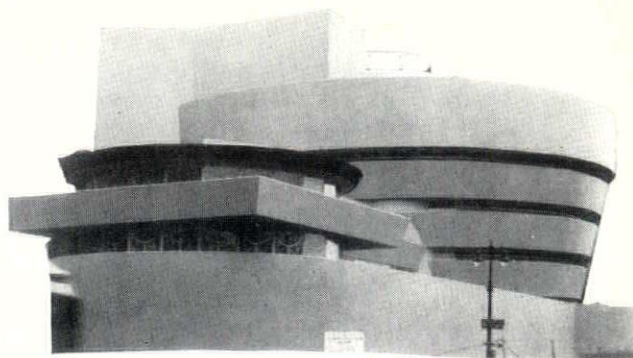
What, then, is the most constructive approach? Should the keystone of the professional arch be the phantom word "profession," with its status significance that disappears as more callings become "professions"? Must the concept of professional ethical characteristics be attached only to a particular form of business enterprise? The configuration should certainly not be such as to deteriorate the ethical considerations of the professional, but neither should the business form be determined on the basis of the fiction that it will necessarily destroy the profession.

The following salient features are pertinent: first, because of the major differences among callings that use the term, substantive differences exist regarding the meaning of the word "profession"; second, means can be devised for maintaining the so-called professional status and nevertheless making all business forms available to the practitioner; third, this opportunity is especially true in professions such as architecture and engineering wherein the client relationship is not confidential; fourth, the advantages and disadvantages of the corporate form could be made available as a matter of choice without disturbing, and perhaps enhancing, the image of the architect in the client's eyes; fifth, the trend is toward statutes permitting the corporate practice not only of architecture, but also of other professions; and last, the practitioners would undoubtedly be well rewarded by an objective and reasoned analysis of the problem.

Almost four decades elapsed before the resistance to contemporary design was overcome among the architects themselves; indeed, there are many who still resist. The same indiscretion well might keep the profession forty years behind the economic metamorphosis of the atomic age. An analysis made too late many be extensive and nevertheless be too little. All too applicable, then, would be the epitaph: *Sic transit gloria mundi*.

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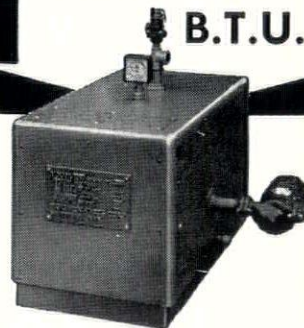
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(Continued from Page 7)

Now I was sobbing softly and the Owner was holding my hand as I explained that with three units in a row if we did as he asked we would have to use 2—2"x12"s which meant raising the ceiling 6" and the 8'0" sheets of plywood wouldn't fit inside and all the drawings and details would have to be changed and the General Contractor would want 6" more money and it wasn't necessary anyhow and —Oh! Hell.

We finally saw the light, agreed to build it *his* way and clutching the lousy building permit in my sweating paw I stomped out of his rats' nest of an office right into something his dog had deposited for me in his driveway. Went home, had four highballs and cried myself to sleep.

\* \* \*

A meeting to discuss ideas for a Fall Seminar Series was held January 6th by the Milwaukee Chapter of the Construction Specification Institute and representatives of the building trades.

It was decided by the group in attendance that the seminar should cover areas in which the problems are common to specifications writers, contractors and sub-contractors.

Subjects suggested at the meeting were architectural metals, jurisdiction of

trades, and insurance. It was also decided at the meeting that the seminar committee would continue to meet periodically with representatives of the various building trades.

CSI members at the meeting were: Robert Sandvik, chairman of the CSI Seminar Committee; John T. Hanlon; Wallace Lee, A.I.A.; Lester Seubert, A.I.A.; Gerry Ahrens, Gene Cady, Erv Lambrecht, A.I.A.; Jay Oker and Richard Hunzinger.

Guests present at the meeting were: F. J. Rose, A.I.A., Grellinger-Rose & Associates, Inc.; Walter H. Oleson, Heating, Piping & Air Conditioning Contractor's Association; Henry Flack, Master Builders Association of Wisconsin, Inc.; Ralph Weber, Milwaukee Plumbing Contractors Association; George Benish, Milwaukee Chapter of the Associated General Contractors of America, Inc.; H. F. Mielenz, Kroening Engineering Corp. (A.I.A.-A.G.C. Joint Committee); T. L. Carpenter, The Skobis Co., National Association of Architectural Metal Mfg.; and R. Rudolph Knoerr, Knoerr & Fisher, Electrical Contractors Association, Milwaukee Chapter.

\* \* \*

Shortly after World War II President Truman appointed a committee called the President's Committee on the Employment of the Physically Handicapped. Its purpose was to create a climate in which physically handicapped persons would be given equal consideration in competing for jobs with non-handicapped workers.

The President's Committee today incorporates in its program not only the disabled veteran but also those sustaining handicaps due to accidents, disease and birth irregularities. Wisconsin followed the lead of the President's Committee and appointed a Governor's Committee in 1948.

The Committee's approach is not based on sympathy. It believes that when placed on suitable jobs, the handicapped worker can produce equally as well or better than the non-handicapped. Studies have substantiated this. The Committee insists that it is economically sound business to hire the handicapped.

Consider this: for every handicapped person rehabilitated and trained for regular employment, the Wisconsin Vocational Rehabilitation Division spends on the average about \$745. The average annual public assistance cost *before* rehabilitation amounts to over \$1,400. The average annual earnings in regular employment *after* rehabilitation for a person in this state amounted to over \$2,900 last year. Figures show that for every

dollar spent for rehabilitation, employed handicapped persons pay \$10 back in taxes.

*The Governor's Committee believes that the Wisconsin Chapter of the American Institute of Architects can make a real contribution.* Obstacles to the employment of the handicapped are many. One of these involves the working conditions and physical environment surrounding the job. For persons with ambulatory disabilities this consideration is of prime importance.

Most buildings, public and private, have been designed with no provision for easy access and use by handicapped persons. Consider the very frustrating actual experience of one vocational placement officer who tried to locate a job for a girl confined to a wheel chair. She was a highly skilled stenographer. Several employers were anxious to hire her. Her skills were needed. But in one building there was no elevator and the job was on the third floor. In another, there were several steps up to the rest room. Steps leading up to the entrance of the building prohibited employment in several instances. Eventually, an employer was fortunate enough to have a suitable location and he hired this girl.

Many like her face the problem of finding work in only a very limited number of locations and their skills and abilities, although much needed, may have to go unused. They face similar problems in public and commercial buildings such as post offices, schools, colleges, court houses, banks, hospitals, churches, doctors' offices (and even employment offices). These are buildings constructed for public use. Yet this handicapped segment of the public is in a real sense barred from the doors of many of them.

Herein lies the problem for the architect. The Governor's Committee would like *your* help in considering questions such as these: Can a ramp be used instead of stairs? Can drinking fountains and paper cup dispensers be lowered to permit use by persons in wheel chairs? Could at least one telephone be conveniently located for easy use? Can the elevator buttons be lowered? Is it possible to install wide doors and assist-bars in toilet stalls and to lower paper towel dispensers in washrooms? Can the food lane in cafeterias be made wide enough to accommodate wheel chairs?

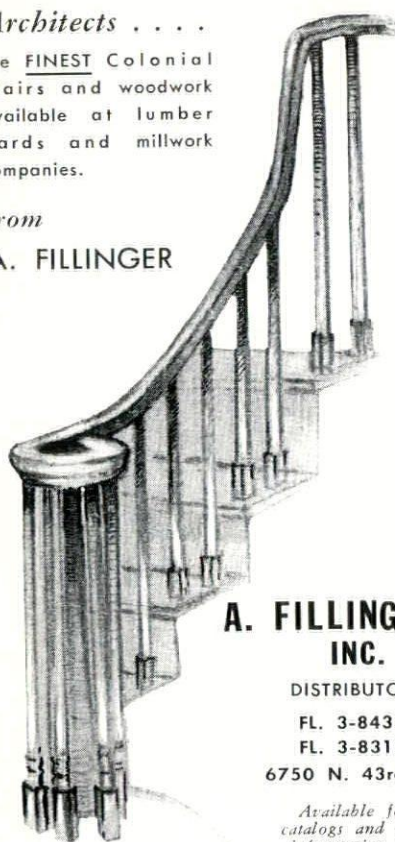
These are a few alterations which will open many doors to the handicapped. The Wisconsin Chapter's help in achieving these objectives will be greatly appreciated not only by the Governor's Committee, but by our many handicapped citizens who are now deprived of many conveniences taken for granted by their non-disabled brethren.

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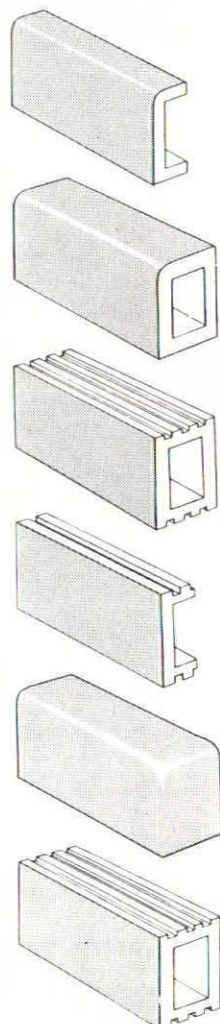
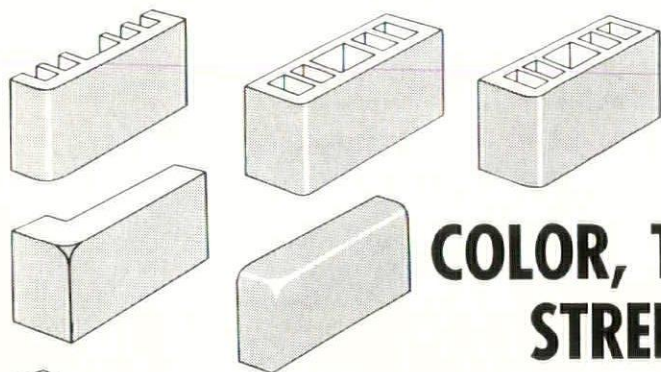
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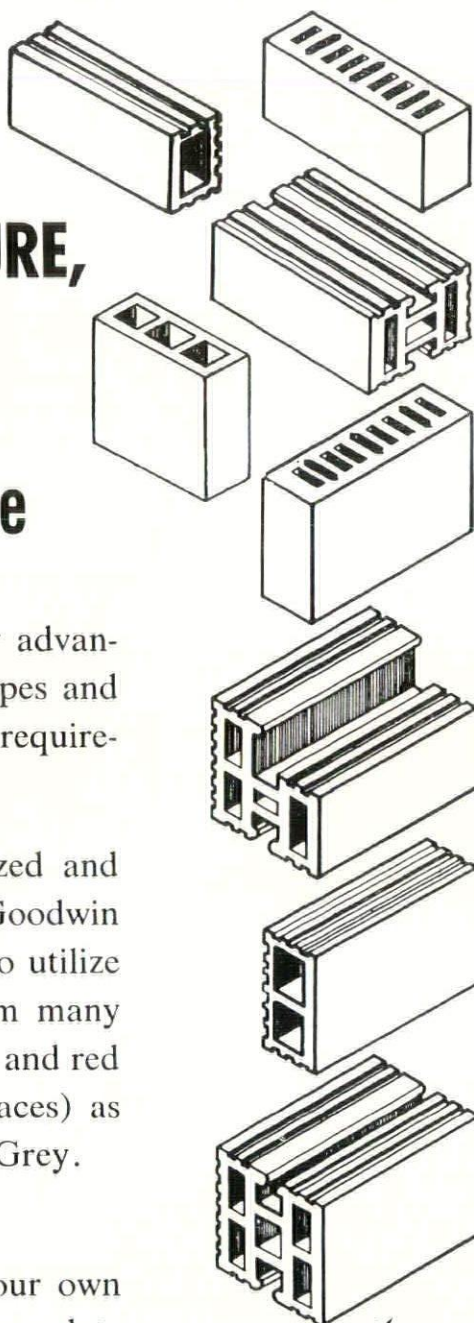
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## Citation of an Organization

The Philadelphia City Planning Commission has been awarded this year's annual Citation of an Organization by The American Institute of Architects, it was announced today.

The citation was given for the Planning Commission's "imaginative awakening of a city's conscience to the economic and esthetic values of urban renewal and for acting vigorously in revitalizing the city without impairment of its great architectural and historic heritage."

The citation was voted by the AIA's Board of Directors at its annual meeting at the Octagon in Washington, D. C., AIA's national headquarters.

The award will be made to G. Holmes Perkins, FAIA, chairman of the Philadelphia City Planning Commission at a special Awards Luncheon during the AIA annual convention in Philadelphia, April 24 to 28. Some 2,000 architects from all over the country are expected to attend the convention.

Devoted to the theme "Re-designing Urban America," the AIA convention has scheduled one morning for a discussion on downtown Philadelphia redevelopment. Edmund N. Bacon, executive director of the Philadelphia City Planning Commission will lead a panel comprising architects Willo von Moltke, Roy Larson, Oskar Stonorov, Vincent Kling, Robert Geddes and I. M. Pei, who will present Philadelphia's renewal plans.

(Continued from Page 18)

Symco, Wisconsin. The second count charged unauthorized practice of architecture in the preparation of plans and supervision of construction of an addition to Gard's Corner School at King, Wisconsin. The third count involved structural changes and alterations in the Waupaca High School building. The fourth charge involved an addition to the Elementary School in the Town of Dayton, Rural, Wisconsin, but was dismissed because the Statute of Limitations had run by the time the complaint was filed.

According to the complaint and information filed by the Registration Board, John B. Morgan, without being registered or exempt from registration as an architect or professional engineer in the State of Wisconsin, entered into an agreement with the school boards for the performance of professional services, defined as the practice of architecture and professional engineering under Wisconsin law, in the preparation of plans and specifications for alterations or additions to existing school structures, including such professional services as consultation, investigation, planning, design and supervision of construction. Business stationery used by Mr. Morgan also advertised architectural, industrial and commercial design services.

While Mr. Morgan individually entered into a contract with the school board for the performance of professional services on a fee basis, plans were sealed by a professional engineer and were approved by the State of Wisconsin Industrial Commission.

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# HONOR AWARDS PROGRAM ANNOUNCED

WISCONSIN CHAPTER A.I.A., 1961

The Wisconsin Chapter of the A.I.A. has announced the 1961 program of Honor Awards, according to John Brust, president. Awards will be made for distinguished accomplishment in architecture by members for any building in the United States or abroad, completed by January 1, 1961.

Judges for the 1961 program, according to Brust, will be Robert G. Cerny, W. S. Kinne, Jr., and Francesco Montana.

Cerny, part-time professor of architecture at the University of Minnesota and president of The Cerny Associates, Inc., Minneapolis, has also served as a director of the Minneapolis chapter, A.I.A. Cerny graduated from Harvard in 1933 with a master of architecture degree. Following a European fellowship granted by Harvard, during which he studied town planning, housing and modern architecture, Cerny was an associate architect with the TVA. In 1936 he was appointed secretary of the Knoxville Housing Authority. More recently he has been executive secretary of the Minneapolis Civic Center Development associates.



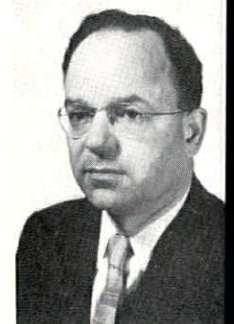
CERNY

Kinne, new corporate member of the Wisconsin chapter, having transferred from Western Michigan, holds the rank of professor at the University of Wisconsin and is director of the University Facilities Research Center, representing the Western Conference Universities. Kinne received his BS degree in architecture from the University of Illinois and later was named professor of architecture at the same school. He has been secretary of the Chicago chapter, A.I.A., president of the Central Illinois chapter and director of the Architecture Association of Illinois.



KINNE

Montana presently is professor and head of the department of architecture at the University of Notre Dame. He received his bachelor of architecture degree cum laude from New York University and is a graduate of the Ecole des Beaux Arts, Paris, with the Architects Diploma por le Gouvernement Francais. Montana received the Paris Prize in Architecture in 1936, won the model of distinction award of the French architects' society for his design of an air base on Midway Island, and has been an Honor Award winner of the Michigan Society of Architects. He has served as a member of the Awards and Scholarship Committee and the Committee on Education, A.I.A. He has also been a president and director of the Indiana chapter.



MONTANA

Awards of the jury will be made at the annual convention at Delavan on April 12. Entry forms must be received at the chapter office not later than March 1, and complete entries must be received before close of business at the chapter office on March 10. All inquiries regarding the preparation of exhibits, etc., should be addressed to the Executive Secretary, Wisconsin Chapter, A.I.A., 4003 W. Capitol Dr., Milwaukee 16, Wis.